## EXCISE DEPARTMENT.

*Notification No. R.* 11723—*Ex.* 14-18-11, *dated 7th April* 1920.

Under Section 29 of the Mysore Excise Regulation, No. V of 1901, and in exercise of all other powers enabling them in this behalf, the Government of His Highness the Maharaja of Mysore, are pleased to make the following Rules in supersession of all existing rules on the subject of the disposal of the exclusive privilege of selling toddy in shops or groups of shops and the grant of licenses for sale, and for the tapping of toddy-producing trees, etc.

*Part I.*

1. The exclusive privilege of selling toddy in each shop or group of shops, for each year or any other period that may be specially fixed by Government, shall be disposed of by sale by public auction or disposed of in such other manner as the Government may specially direct in that behalf, subject to the conditions laid down in the Rules framed by Government in this behalf. Toddy shops in alienated villages shall be separately sold, and the amounts connected therewith shall be shown in the accounts under a distinct head.

*Exceptions.*

1. Coffee planters may be allowed to open an estate shop subject to a minimum shop rent of Rs. 3 per month.

2. Kanholders may also be allowed to open shops in their holding on the same terms, provided they show to the satisfaction of the Deputy Commissioner that they have a legitimate demand for such shops for the use of their coolies and dependents.

NOTE.—The estate or kan licensee is prohibited from selling toddy outside such estate or kan or to persons who live outside the same.

II. The general terms and special conditions of sale and the issue of the licenses shal be such as Government may, from time to time, prescribe.

III. The exclusive privilege conferred by the license extends to the sale of Date, Palmyra, Cocoanut, Bagani and Dadasal toddy. But in tracts where both Date and Bagani toddy shops exist, the licensee of the Date toddy shop shall not tap Bagani trees and the licensee of the Bagani toddy shop shall not tap Date trees; but both licensees can tap any of the other palm trees named above.

IV. For the supply of toddy to his shops the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops, and he shall be at liberty to manufacture toddy from the trees in private lands under private arrangements between himself and the owners of such lands. If the Deputy Commissioner is satisfied that the said (hiduvali) trees should not be tapped, he is competent to withdraw the tree-tapping license and the licensee affected thereby shall not claim any damages therefor. In the case of trees on Government unoccupied lands included in the date reserve list and reserved for future use, the previous sanction of the Excise Commissioner should be obtained before accepting applications for licensing them. The number of trees shown in the assignment lists is only approximate and is subject to alteration at the time of presenting application for trees. The District Excise Officer may approve all such alterations on the recommendation of the Range Inspectors. The licensee may purchase toddy from any licensed toddy shop-keeper on application to the Inspector, who will grant the required permits on proof of the necessity for the same in the following cases:—

(*a*) Where there is an unusual demand for toddy in a shop in consequence of a festival or for any other valid reason to be recorded by the Range Inspector.

(*b*) Where trees have ceased to yield during the last few days of a lease.

(*c*) Where toddy drawn by one shop-keeper at the end of the lease cannot reach the shop before the first few days of the new lease.

V. No toddy in excess of the produce of trees licensed for that shop and covered by a transport permit shall be transported to or kept in the shop or offered for sale or sold.

VI. The licensee shall be responsible to Government for all payments of instalments of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and in the rules relating thereto.

VII. The licensee shall not interfere with the persons holding license for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes when they make use of the trees assigned for such purposes, and not reserved for tapping.

85

VIII. Deputy Commissioners may, subject to the orders of the Excise Commissioner from time to time, prescribe the minimum number of trees for which license will be granted, and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

IX. The distillation of spirit from toddy is absolutely prohibited.

X. If the licensee of a group of shops wishes to transport the toddy intended for his several shops *in one consignment*, he should obtain a depot license and carry the toddy to this depot with the usual permit. The toddy intended for each shop shall be distributed in accordance with the permits granted for transport from the depot to the shop. The permits issued with the toddy transported shall be subject to examination and check by the officer authorised in this behalf.

XI. Tree-foot sales or sales in the open or the disposal of toddy in any other manner unauthorised by the rules, are strictly prohibited.

XII. The licensee or his vendors shall not sell to any person more than three measuring seers of toddy to be consumed by the person at one time in the shop, nor shall it be sold to the public at less than the retail rates which may be fixed and notified from time to time. Toddy can be removed without a permit for consumption up to the limit of one imperial gallon or four seers.

XIII. The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy but such carts shall not be impressed for Government work.

XIV. No water shall be mixed or allowed to be mixed at any time or place with the toddy drawn under the license and it shall not otherwise be adulterated.

XV. The following rules shall regulate the issue, etc., of licenses under Section 12 of the Mysore Excise Regulation, V of 1901, for the tapping of toddy-producing trees and for the drawing of toddy therefrom :—

1. Tree-tapping licenses in the prescribed form shall be issued on the application :—

(*a*) of licensed toddy shop-keepers or of their duly authorised agents ;

(*b*) of toddy shop-keepers or renters in the Madras Presidency; and

(*c*) of malnad land-holders free of the prescribed tree-tax for drawing toddy for *bona fide* domestic purposes as per Government Order No. Fl. 7473-83—S. R. 248-12-7, dated 11th June 1917.

NOTE.—The maximum number of trees allowed to be tapped free of tax for *bona fide* domestic consumption such as bread-making, etc., will be as below :—

| | | |
|---|---|---|
| Coffee Planters ... | ... Three ... | ... (Annually). |
| Kanholders ... | ... Two ... | ... do |
| Hiduvalidars ... | ... One ... | ... do |

The licenses may be issued in the name of the applicant himself or of his nominee.

2. Application for the grant of tree-tapping licenses must be made in the prescribed form to the Excise Inspector of the Range concerned through the local Treasury. Forms may be obtained from him or the Assistant Inspectors under him. Applicants must first pay the first instalment of tree-tax together with the tree-rent on Government trees due on account of the trees which they desire to tap.

3. The tree-tax on toddy produced by trees in the Madras Presidency, but consumed in the Mysore State, will be credited to the Mysore Government. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed chellan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules; and will obtain a transport permit from the Inspector concerned in the Mysore State, for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government Rules. The British and the Mysore Governments reserve to themselves the right to impose in addition to the tree-tax, a rent for the use of trees belonging to them, the same when imposed being payable by British and Mysore Licensees alike. The arrangements agreed to by the Madras and Mysore Governments with regard to the issue of the licenses for tapping trees in either territory on the application of shop-keepers in the other do not prevent the reservation of trees in any specified area, in the Madras Presidency or in Mysore State, with a view to afford rest thereto or for other sufficient reason and the mere payment of tree-tax into the British or the Mysore Treasury does not entitle an applicant to tapping licenses for trees so reserved.

4. Applications for tree-tapping licenses, for trees in occupied or alienated lands, should be countersigned by the owner of the trees intended to be marked, in token of his consent to the trees being tapped and to holding himself liable for the tree-tax in case the license-holder fails to pay it and such counter-signature shall, in the case of illiterate owners, be attested by the patel or shanbhog of the village in which the trees stand. Applications for tree-tapping licenses for trees in the State Forest and plantations should be countersigned by the Forest Range Officer in token of his consent.

5. On receipt of an application, the Inspector will at once take steps for the marking of the tree by an officer superior in rank to a Sub-Inspector or in special cases by an officer not inferior in rank to a Sub-Inspector and for the timely issue of the license and transport permits as detailed in the T. T. Rules. Applicants for date trees shall get the requisite space on their stems prepared and point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax and tree-rent paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.

(6) The tapping of trees is subject to the following conditions:—

(*a*) Date trees shall be tapped only by professional men.

(*b*) No date tree shall be tapped oftener than in alternate years or for more than four months in the year.

(*c*) Trees shall not be over-tapped or over-worked, *i.e.*, worked every day during the currency of the permit.

(*d*) In no date trees shall the initial incision be made at any point within four feet from the ground or eighteen inches from the top of any other incision except in places where permission is specially given by the Deputy Commissioner.

(*e*) The depth and width of the incision shall not exceed one-third of the diameter of the tree and the length of it shall not exceed eight inches.

(*f*) The central spike-like clusters shall not be touched. Of the lateral leaves not less than two layers of leaves shall be left, reckoning from the layers immediately next to the central clusters down to the top line of the incision; or in other words, above the top line of the incision not less than eight leaves shall be left excluding the central spike-like clusters on that face of the tree on which the incision is made.

(*g*) The licensee shall not cut or injure or permit to be cut or injured the trees licensed to him or any other trees.

(*h*) The licensee or his employer will be liable to pay a fine of double the amount of tree-tax in force for each tree, which may die from over-tapping or careless tapping either during the lease or within six months after its expiration. The fine will be levied on trees found dead at the close of every quarter. He will be liable to pay a similar fine for every tree which he prepares for tapping if it dies in consequence of such preparation before he taps it.

(*i*) The licensee will not be entitled to compensation for any trees withdrawn or taken up for public purposes or for any trees standing on the banks or beds of irrigation works under the control of the Public Works Department which that department may require to cut down or strip of their leaves or branches.

(*j*) When the licensee makes default and his shop is re-sold, or otherwise disposed of his rights to and claims on all toddy-yielding trees for the purpose of tapping cease and determine.

7. No trees shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the removal of leaves for the purpose of making incisions and the preparation of the spathes or spaces for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Treasury concerned.

8. For date trees, tapping licenses and transport permits shall be issued current for four months subject to the condition that this limit of four months shall not extend to any period beyond the close of the lease. In the case of other palm trees, the period shall be annual. For the convenience of the licensee, the application for tree tapping license will be received, trees will be marked and licenses will be issued during the fifteen days previous to 1st July each year but pots shall not be attached before the evening of 23rd June preceding

9. Between sunset and sunrise no toddy shall be drawn or kept by a person holding a license under these rules in the garden or field in which stand the trees which he is licensed to tap. The Excise Commissioner may relax the restriction in any local area on sufficient cause being shown. This will not apply to toddy contained in the pots attached to the spathes of the trees.

10. In every grove where toddy-yielding trees are tapped, a ladder shall always be kept by the tap-man to enable Excise Officers to examine spathes or incisions as the case may be.

11. The tree-tax payable on account of each tree for the tapping of which license is applied for shall be such as may be fixed by Government and notified from time to time.

12. The tree-tax payable an account of any license issued under these rules shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct:—

| Period within which the license is applied for | Instalments in which tree-tax is to be paid |
|---|---|
| 1. Between 1st July and 31st March in any year. | One half at the time of application and the other half on the last day of the second month. |
| 2. Between 1st April and 30th June in any year. | The whole at the time of application. |

13. If any instalments are not paid within the time, the tapping license shall be liable to be cancelled or suspended under Section 26 of the Excise Regulation. Fresh applications for trees shall not be accepted from licensees until the arrears of tree-tax relating to all their shops are paid up.

14. In case of default, the Amildar will order the suspension of the tapping license till the arrears are paid up; and if, after receiving notice of such suspension, the defaulter or his agent or employee continues to tap the trees, any or all of them will be punished departmentally or be prosecuted for illicit tapping.

15. Tree-rent at Re. 0-4-3 per tree shall be paid at the time of application for a tapping license for all Government trees applied for being tapped for the supply of toddy shops whether within or outside the Mysore Territories or in the Civil and Military Station, Bangalore. Railway cess on tree-rent will be levied in addition as notified from time to time.

NOTE.—No trees on Government occupied land can be tapped without the consent of the owner. The present arrangements as regards trees in alienated land will hold good, subject of course to the levy by Government of tree-tax.

XVI. A shop-keeper or renter in the Madras Presidency desiring to obtain toddy from trees growing in the Mysore Territory, will pay into the Tahsildar's Treasury concerned, in the Madras Presidency, the tree-tax on the trees which he proposes to tap. The Tahsildar, after satisfying himself that the applicant is a person who is entitled to take out a tree-tapping license, will grant a receipt with this fact certified at the foot.

XVII. The applicant will then proceed to make an application to the proper Mysore authorities in accordance with the Tree-tapping Rules in force in the State. The Mysore authorities concerned will accept the receipt and certificate as evidence that the amount mentioned has been paid, and that the applicant is a person by whom an application for a tree-tapping license may be made. It must, however, be distinctly understood that licenses may be refused at discretion in the case of trees reserved by the Excise Department for the purpose of giving them rest or for other reason considered sufficient by the officer refusing the license. The issue of licenses, marking of the trees, etc., will be effected in precisely the same manner as if the applicant were a shop-keeper in the Mysore State, the number of trees to be licensed being calculated at the higer rate of the tree-tax, whether British or Mysore, if the rate is not the same on both sides of the frontier.

XVIII. The Inspector concerned in the Mysore State will issue transport permits to the frontier in the usual way, care being taken, as far as possible, to prescribe a route which does not involve the toddy approaching any Mysore toddy shops. The latter should not be located along any of the main routes by which toddy is exported to the Madras Presidency, if it can be avoided; and the attention of the Deputy Commissioner concerned should be invited to the desirability of removing adjacent shops to a distance. It will be for the British officer to grant permits from the frontier on to the destination of the toddy.

XIX. Transport permits for toddy exported by rail will be given in batches of seven or any other requisite number, one for each day, to allow of a transport permit being invariably attached to the way-bill.

XX. All toddy drawn by the licensee shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct across the frontier into Madras Presidency, under a general transport permit granted by the Deputy Commissioner of the District or other duly authorized officer or person. Transfers of toddy, even by way of gift, between the time of drawing and crossing the frontier, and tree-foot sales or sales in the open, or the disposal of the toddy in any other manner unautorized by the Rules in force, are strictly prohibited.

XXI. Licenses to British shop-keepers to tap trees in the Mysore State are granted in consideration of the payment of tree-tax to the British Government, and are liable to cancellation at its request, or that of any officer duly empowered by it in this behalf.

XXII. Toddy drawn from British trees may be allowed to pass across Mysore Territory on permits granted by British officials, provided they are countersigned by the Inspector of the Range in Mysore Territory through which the toddy is being transported.

*Part II.*

XXIII. The duties to be performed, and the accounts, Diaries and reports to be furnished by all Officers, Amildars, the executive members of the Excise Department, and village officials shall be such as may, from time to time, be ordered by the Excise Commissioner.

XXIV. Except as otherwise provided, all orders passed and proceedings taken by officers of the Excise Department under the provisions of these Rules, shall be subject to appeal to their immediate superiors, within two months from the date of the passing of such orders or proceedings.

XXV. The officers of the Excise Department, and licensees or their agents shall conform to such rules of practice as may, from time to time, be issued by the Excise Commissioner, not inconsistent with the provisions of the Excise Regulation and these Rules.

XXVI. Licenses for cutting and removal of leaves by professional rope-makers, basket-makers, etc., and by agriculturists, under such rules as may be issued by Government, shall be restricted only to the groves or trees not reserved for the purposes of toddy revenue, and may extend in reserved groves to the removal of date leaves cut by licensees for the purpose of drawing toddy.

XXVII. The Magistrates convicting any persons under Section 55 of the Excise Regulation of unlicensed or illicit tapping, illegal manufacture of toddy, shall furnish copies of calendars or other information of such convictions to the Amildars of the taluks concerned.

XXVIII. The Amildars, on receipt of such calendars or information, shall collect the tree-tax and tree-rent, due on the toddy-yielding trees proved to have been illicitly tapped.

XXIX. The trees illicitly tapped shall not be marked unless they are duly applied for by the offenders. If they apply for them, and there is no objection to the issue of a tapping license, the trees may be marked and dealt with in the usual course under the Tree-tax Rules, provided that, if the amount of tree-tax and tree-rent has already been collected, further demand therefor shall not be made by the Amildar.

By Order,
B. RAMASWAMAIYA,
*Secretary to Government,*
*Revenue Department.*

*APPENDIX A.*

No.

License granted to Shop-keepers to Vend Toddy.

I , Deputy Commissioner of the District, under the provisions of the Mysore Excise Regulation, V of 1901, hereby license you, , son of , residing at , to establish a shop at in the taluk of , and sell toddy therein from the 1st day of July to 30th day of June , subject to the general conditions applicable to all Excise and Opium Licenses as well as to the following special conditions and stipulations to be observed by you, the said :—

Here enter the special conditions applicable to Toddy Licenses as in the rules.

Schedule showing the boundaries of the shop.

| Street and door-number or other particulars | Bounded on the | | | | Remarks |
|---|---|---|---|---|---|
| | North by | East by | South by | West by | |
| | | | | | |

Dated the day of 19 Deputy Commissioner.